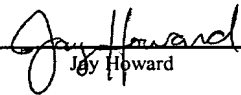


IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Maurice Karras et al.
Serial Number: 09/923,559
Filed: August 7, 2001
Group Art Unit: 1764
Examiner: Tran, Hien Thi
Title: **PROCESS AND APPARATUS FOR SCRUBBING
SULFUR DIOXIDE FROM FLUE GAS AND
CONVERSION TO FERTILIZER**

MAIL STOP – AF
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

I hereby certify that this correspondence is being deposited with the United States Postal Service as Express Mail No. EV352388155US addressed to: Mail Stop AF, Commissioner of Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.


Jay Howard
March 25, 2004
Date

RESPONSE TO FINAL OFFICE ACTION

Dear Sir:

In response to the Final Office Action mailed January 29, 2004, Applicants respectfully submit the following amendments set forth below and requests favorable action thereon.

Amendments to Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.